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October 25, 2007

Hon. Paul A. Crotty
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Room 735
New York, New York 10007

Re: Viruet v. United States of America
07 Civ. 3710 (PAC)

Dear Judge Crotty:

This Office represents the plaintiff, Carmen L. Viruet, in the above-referenced tax refund action, in which Plaintiff seeks her 2004 tax refund in the amount \$5,858, plus statutory interest.

Prior to filing its answer, the Government determined that the Plaintiff's tax refund was released to HSBC Bank, N.A. in February of 2005. After contacting HSBC, the Government learned that HSBC had mistakenly deposited the refund into the account of their customer Carmen L. Viruet, who is not the Plaintiff in this case. This account does not belong to the Plaintiff and is not the account number listed on the Plaintiff's 2004 tax return. Furthermore, this account does not match the HSBC account number for the other Carmen L. Viruet.


HSBC contacted us through Scott Macikjewski, of their Legal Processing Department on September 6, 2007. After several conversations with Mr. Macikjewski, he referred the matter to Michael Mendola, in-house counsel for HSBC. We are currently working with Mr. Mendola to resolve this matter.

Defendant's attorney informed the court on September 7, 2007, that the parties anticipated that the matter would be resolved. She also requested an extension until October 30, 2007 to file her answer. At this time, it seems likely that the case will be resolved by November 15, 2007.

If, as we anticipate, the issues in the case are resolved, Plaintiff intends to withdrawal this action without prejudice as soon as payment is received from HSBC. FRCP Rule 41(a)(1)(i). Based on the above, we would agree that the Court extend the time for the Government to answer, or order an otherwise appropriate stay of the proceeding until November 15, 2007.

Thank you for you consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'Elizabeth Maresca', with a long horizontal flourish extending to the right.

ELIZABETH A. MARESCA

Bar ID # EM4799

Attorney for Plaintiff

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